

IN THE UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA and  
JEANNE KURTZ, Revenue Officer,

No. C-05-2163 MMC

Petitioners,

**ORDER TO SHOW CAUSE RE:  
ENFORCEMENT OF INTERNAL  
REVENUE SERVICE SUMMONS**

v.

TODD L. MUENTER,

Respondent.

Before the Court is the verified petition, filed May 26, 2005, to enforce a summons of the Internal Revenue Service ("IRS") that previously has been served upon respondent Todd L. Muentner ("Muentner").

Petitioners having shown good cause, it is hereby ORDERED that:

1. Muentner shall appear before the Court on August 5, 2005 at 9:00 a.m. in Courtroom 7, 19th Floor, United States District Court, 450 Golden Gate Avenue, San Francisco, California to show cause why he should not be compelled to appear before the IRS and to provide the documents and testimony required by the summons.

2. No later than July 1, 2005, petitioners shall serve Muentner, in accordance with Rule 4 of the Federal Rules of Civil Procedure, with a copy of this Order to Show Cause, together with a copy of the verified petition.

1           3. No later than July 15, 2005, Muentner may file and serve upon petitioners a  
2 written response to the petition, supported by appropriate affidavit(s) or declaration(s) in  
3 conformance with 28 U.S.C. § 1746, as well as any motion he desires to make. Any  
4 allegation in the verified petition that Muentner does not contest in a timely-filed response or  
5 motion will be considered to be admitted.

6           4. No later than July 22, 2005, petitioners shall file and serve upon Muentner a  
7 written reply to any response or motion filed by Muentner.

8           5. At the August 5, 2005 hearing on the order to show cause, the Court will consider  
9 only those issues raised by the parties' timely-filed written submissions to the Court. If  
10 Muentner fails to file a timely response or motion, the Court will vacate the August 5, 2005  
11 hearing, take the matter under submission, and rule on the matter without oral argument.

12           **IT IS SO ORDERED.**

13           Dated: May 27, 2005

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/s/ Maxine M. Chesney  
MAXINE M. CHESNEY  
United States District Judge